

## Requesting a General Information Letter or a Private Letter Ruling

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The Colorado Department of Revenue is pleased to provide official guidance that is responsive to taxpayer inquiries whenever appropriate in the interest of sound tax administration. The Office of Tax Policy Analysis responds to taxpayer requests for general information letters and private letter rulings.

### General Information Letters

Taxpayers may request general information letters to obtain general information regarding the Department's interpretation of tax statutes or rules. General information letters call attention to established interpretations or principles without applying them to a specific set of facts. These letters are not legally binding on the Department. Requests should be of a general nature, as general information letters are not responsive to the applicability of the law to particularized transactions or fact patterns.

Requests for a general information letter may be informal, but should contain a question or description of the issue and a generalized fact pattern. Citation to statutes and other legal authority is helpful but not required. There is not a fee for a general information letter, and the Office of Tax Policy Analysis will normally provide a response within 120 days of receipt.

### Private Letter Rulings

Taxpayers may request private letter rulings from the Department to obtain advance rulings regarding the Department's application of tax statutes and rules to a proposed or completed transaction. Private letter rulings are generally binding upon the Department unless and until they are rescinded by the Department or by operation of law. Among other things, requests for private letter rulings must include a complete and detailed statement of all relevant facts. Taxpayers are encouraged to review [Department Rule 24-35-103.5](#) prior to submitting a request for a private letter ruling.

Requests for private letter rulings must be mailed to the Office of Tax Policy Analysis along with the initial fee of \$500. Copies may also be sent by email. Additional fees will likely apply. The office will normally contact the requester after initial research is complete to discuss the total fee for the ruling. The office will normally provide a ruling within 90 days of receipt of the initial request.

### Submitting a Request

Requests for general information letters and private letter rulings may be submitted by email to: [dor\\_taxpolicy@state.co.us](mailto:dor_taxpolicy@state.co.us). Original requests for private letter rulings must also be submitted by mail, along with the required \$500 fee, to:

Colorado Department of Revenue  
Office of Tax Policy Analysis, Room 112  
P.O. Box 17087  
Denver, CO 80217-0087

Make checks payable to: Colorado Department of Revenue